

Before the
N.H. Board of Accountancy
Concord, N.H. 03301

In the Matter of :

Anastasia Muchnik Roehrig
CPA #4029
(Disciplinary Matter)

Docket No. 13-02

FINAL DECISION AND ORDER

Before the New Hampshire Joint Board of Licensure & Certification, Board of Accountancy ("Board") is an adjudicatory/disciplinary proceeding in the Matter of Anastasia Muchnik Roehrig ("Respondent" or "Ms. Roehrig") in Docket Number 13-02.

BACKGROUND INFORMATION

The proceeding was commenced by an Order to Show Cause issued May 1, 2013 by the Board of Accountancy ("the Board"), to determine whether Anastasia Muchnik Roehrig, Certified Public Accountant (CPA) #4029, ("Ms. Roehrig or the Respondent") engaged in unprofessional or dishonorable conduct violative of RSA 309-B:10, and Ac 401.04 (b) and (c), Ac 403.01 (a) (c) and (d) by: 1) failing to comply with the continuing education requirements of Ac 401.04 (b) and (c), and 403.01 (a) (c) and (d) for her 2012 license renewal; 2) failing to submit proof of compliance for the Board's 2012 continuing education audit required per administrative rule Ac 401.04 (b) and (c); misrepresented that she complied with the continuing education requirements of 120 continuing education hours required pursuant to Ac 403.01 (a) (c) and (d) 2012 license renewal in violation of RSA 309-B:10, and administrative rule Ac 403.01.

A Show Cause hearing was held on Monday, August 19, 2013 at the Board office. Ms. Roehrig failed to appear at the hearing. An Order to Show Cause was sent to Ms. Roehrig at the Board's last on-file address for Ms. Roehrig via International Mail return receipt requested dated May 1, 2013. The Show Cause Order was returned unclaimed and not signed for to the Board

office on July 15, 2013. Due to Ms. Roehrig's failure to attend the hearing; the hearing was held in absentia. Testimony was also received at the hearing from Louise Lavertu, Executive Director, NH Joint Board. Ms. Lavertu is the Joint Board staff member that is responsible for overseeing the audit of continuing education compliance on behalf of the Board.

Board members present were¹

Wayne Geher, Chairperson, Presiding Officer
Jefferson Chickering, Vice-Chairperson
Thomas Musgrave, Secretary
Owen Walton, Board Member
Tanya Richmond, Public Member
Frederick Briggs, Board Member

The following exhibits were introduced into evidence and accepted into the record:

1. Ms. Roehrig's 2012 accountancy renewal form.
2. Letters regarding the Board's 2012 continuing education audit dated October 4, 2012, November 28, 2012 and January 30, 2013.
3. E-mails from staff member Kimberly Ware and Ms. Roehrig's response dated January 11-18, 2013.
5. Returned Show Cause Order envelope.

FINDINGS OF FACT

1. The Respondent was granted a license as a Certified Public Accountant in the State of New Hampshire on July 17, 2006 and said license is current through June 30, 2015.
2. The Respondent indicated that she complied with the continuing education requirements of Ac 401.04 (b) (c) and 403.01 (a) (c) and (d) on her 2012 license renewal.
3. Ms. Roehrig was notified by letter on October 4, 2012 that she was chosen by random audit to participate in the Board's 2012 audit of licensees for compliance with continuing education requirements per administrative rule Ac 401.04 (b) (c). Ms. Roehrig was instructed to provide proof to the Board of 120 Continuing Professional Competency Hours claimed on her

last renewal by November 30, 2012. Ms. Roehrig did not respond to the request for documentation of continuing education required per Ac 401.04 (b) (c) and 403.01 (a) (c) and (d).

4. On November 28, 2012, Ms. Roehrig was sent a second letter regarding her failure to respond to the continuing education audit and a response was due by December 21, 2012. Ms. Roehrig failed to respond to the second request dated November 30, 2012 for documentation of continuing education required per Ac 401.04 (b) (c) and 403.01 (a) (c) and (d). The November 28th letter informed Ms. Roehrig that failure to respond to and provide the requested documentation by the deadline may result in disciplinary proceedings.

5. On January 11, 2013 Board staff member Kimberly Ware e-mailed Ms. Roehrig at her on-file e-mail address to follow up on the two letters requesting documentation. Ms. Roehrig responded by indicating that she would request her documentation from Russia and would submit it to Ms. Ware upon receipt. No documentation of CPE compliance was submitted from Ms. Roehrig to Ms. Ware. On January 18, 2013 Ms. Ware again e-mailed Ms. Roehrig requesting the required CPE documentation. Ms. Roehrig responded on January 18, 2013 and indicated that it was impossible for her to retrieve her paperwork which is in Russia without Ms. Roehrig being present. Ms. Roehrig resides in Germany. Ms. Ware responded to Mr. Roehrig's e-mail on January 14, 2013 indicating that response to the random audit was required. On January 18, 2013 Ms. Roehrig responded that she was unable to locate her paperwork in Russia without her presence and understood that her failure to comply would likely result in suspension.

6. On January 30, 2013 the Board sent Ms. Roehrig a third and final letter, via International Mail return receipt requested regarding her failure to respond to the Board's previous two requests to provide documentation for the Board's 2012 continuing education audit. The Board's January 30th letter informed Ms. Roehrig that failure to respond to and provide the requested documentation by the deadline will result in disciplinary proceedings.

¹ The same Board members also deliberated and voted on this Final Decision and Order.

7. Ms. Roehrig failed to respond to the Board's repeated written requests for documentation of continuing education dated October 4, 2012, November 28, 2012 and January 30, 2013 as well as requests sent via e-mail from January 11, 2013 – January 18, 2013.

8. A Show Cause Order was issued on May 1, 2013 by the New Hampshire Board of Accountancy sent via International mail return receipt requested in which the Respondent was afforded the opportunity to appear before the Board on August 19, 2013 and show cause why any and all rights she may have to practice accountancy in New Hampshire should not be suspended or subject to disciplinary action. The Show Cause Order was sent via International mail, return receipt requested and returned to the Board office indicating that the Respondent had failed to claim the mail.

9. A Show Cause hearing was held on Monday, August 19, 2013 at the Board office. Ms. Roehrig was absent from the hearing therefore the hearing was held in absentia.

CONCLUSIONS OF LAW

I. The license renewal process relies heavily on accurate and honest self-reporting of continuing education by licensees. The Respondent violated the terms of the continuing education requirements for her 2012 license renewal by failing to provide proof of compliance with continuing education requirements of administrative rules Ac 402.04 (b) and (c) and 403.01 (a) (c) and (d) in violation of administrative rule Ac 403.01;

II. The Respondent indicated that she complied with the continuing education requirements of 120 Continuing Professional Competency Hours pursuant to Ac 400, on her 2012 license renewal. The Respondent failed to provide proof for the 2012 random audit of licensees that she complied with the continuing education requirements set forth in administrative rule Ac 401.01 (a) (3), Ac 402.04 (b) and (c) which is in violation of RSA 309-B:10, I-a, the practice of fraud and deceit in procuring or attempting to procure or renew a license; and

III. The Respondent failed to respond to the Board's repeated requests for information regarding her compliance with continuing education requirements in violation of Ac 501.02 which subjects licensees to disciplinary action for violations of any provisions of Ac 400.

The Board finds that Respondent committed the acts as described above and concludes that, by engaging in such conduct, Respondent violated RSA 309-B:10, I-a, (a), RSA 309-B:10, I- THEREFORE, IT IS ORDERED, pursuant to RSA 309-B:10-I and Ac 402.01 the Board imposes the following sanctions: RSA 309-B:10, I, Ac 402.02 (a) (1) (a) and Ac 501.02.

The license to practice accountancy in the State of New Hampshire of Anastasia Muchnik Roehrig #4029 is hereby suspended pursuant to RSA 309-B:10, I (b) until such time as the following conditions are met:

1. The Respondent shall provide proof satisfactory to the Board of compliance with the continuing education requirements of her 2012 license renewal; and
2. The Respondent shall provide a satisfactory explanation to the Board of her failure to cooperate with the Board's 2012 audit of continuing education.

If the Respondent does not satisfy the conditions outlined above her license to practice Accountancy in the State of New Hampshire shall be suspended for a period of five years pursuant to RSA 309-B:10, I (c).

A. The order shall become a permanent document in the Respondent's file which is maintained by the Board as a public document.

B. The Order shall take effect on the date it is signed by an authorized representative of the Board.

C. A motion for rehearing, reconsideration, or clarification shall be filed within 30 days of the effective date of the Order. The motion shall be in accordance with Ac RSA 309-

B:12, IX. Filing a motion for rehearing or reconsideration shall be a prerequisite to appealing the Order.

Dated: August 20, 2013

BY ORDER OF THE BOARD

A handwritten signature in cursive script, appearing to read "Louise Lavertu", written over a horizontal line.

Louise Lavertu
Executive Director